

## § 1242.00

- 1242.74 Adjusting and transferring loads, and car loading devices and grain doors (accounts XX-33-71 and XX-33-72).  
1242.75 Fringe benefits (account 12-53-00).

### Specialized Service Operations

- 1242.76 Administration; pickup and delivery, marine line haul and rail substitute service; loading, unloading and local marine; protective services; freight lost or damaged—solely related; fringe benefits; casualties and insurance; joint facility, and other (accounts XX-34-01, XX-34-73, XX-34-74, XX-34-75, 51-34-00, 12-34-00, 50-34-00, 37-34-00, 38-34-00, and XX-34-99).

### Administrative Support Operations

- 1242.77 Administration (account XX-55-01).  
1242.78 Employees performing clerical and accounting functions, and loss and damage claims processing (accounts XX-55-76 and XX-55-78).  
1242.79 Communication systems operations (account XX-55-77).  
1242.80 Fringe benefits (account 12-55-00).  
1242.81 Joint facility—debit and credit (accounts 37-55-00 and 38-55-00).  
1242.82 Other and casualties and insurance (accounts XX-55-99 and 50-55-00).

### OPERATING EXPENSES

#### General and Administration

- 1242.83 Officers—general superintendence; accounting, auditing and finance; management services and data processing; personnel and labor relations; legal and secretarial; research and development; writedown of uncollectible accounts; property taxes; other taxes except on corporate income or payrolls; and other (accounts XX-63-01, XX-63-86, XX-63-87, XX-63-91, XX-63-92, XX-63-94, 63-63-00, 64-63-00, 65-63-00, and XX-63-99).  
1242.84 Marketing, sales, and public relations and advertising (accounts XX-63-88, XX-63-89, and XX-63-93).  
1242.85 Fringe benefits (account 12-63-00).  
1242.86 Industrial development (account XX-61-90).  
1242.87 Joint facility—debit and credit and casualties and insurance (accounts 37-63-00, 38-63-00, and 50-63-00).

AUTHORITY: 49 U.S.C. 721, 11142.

SOURCE: 43 FR 7637, Feb. 24, 1978, unless otherwise noted.

NOTE: The report forms prescribed by part 1242 are available upon request from the Office of the Secretary, Surface Transportation Board, Washington, DC 20423.

## 49 CFR Ch. X (10-1-07 Edition)

### LIST OF INSTRUCTIONS

#### § 1242.00 Separation of common operating expenses.

(a) Commencing with annual reports for the year 1978 or for any portion thereof until further order, all class I railroad companies including class I switching and terminal companies subject to section 20 of the Interstate Commerce Act as amended shall separate operating expenses common to both freight service and passenger service in accordance with the regulation in this part.

(b) The carrier shall maintain records supporting its common operating expense apportionments to freight and passenger services. The carrier shall report common expense apportionments to the Board as required.

[43 FR 7637, Feb. 24, 1978, as amended at 67 FR 57534, Sept. 11, 2002]

### GENERAL

#### § 1242.01 Expenses solely related to freight service and passenger service.

The Uniform System of Accounts for Railroad Companies (49 CFR part 1201) requires that carriers assign directly to freight service or to passenger service, including allied services, the expenses, taxes, and purchased services incurred solely for the benefit of either freight or passenger service.

#### § 1242.02 Common expenses.

The Uniform System of Accounts also requires that carriers assign to common expense accounts the remaining expenses, taxes and purchased services which are not solely related to either freight or passenger service. The following instructions govern the separation of common expense accounts between freight and passenger services.

#### § 1242.03 Made by accounting divisions.

The separation shall be made by accounting divisions, where such divisions are maintained, and the aggregate of the accounting divisions reported for the quarter and for the year.